



Getting to Better Compliance Management with AI

Keynote for the 30th IOTA General Assembly

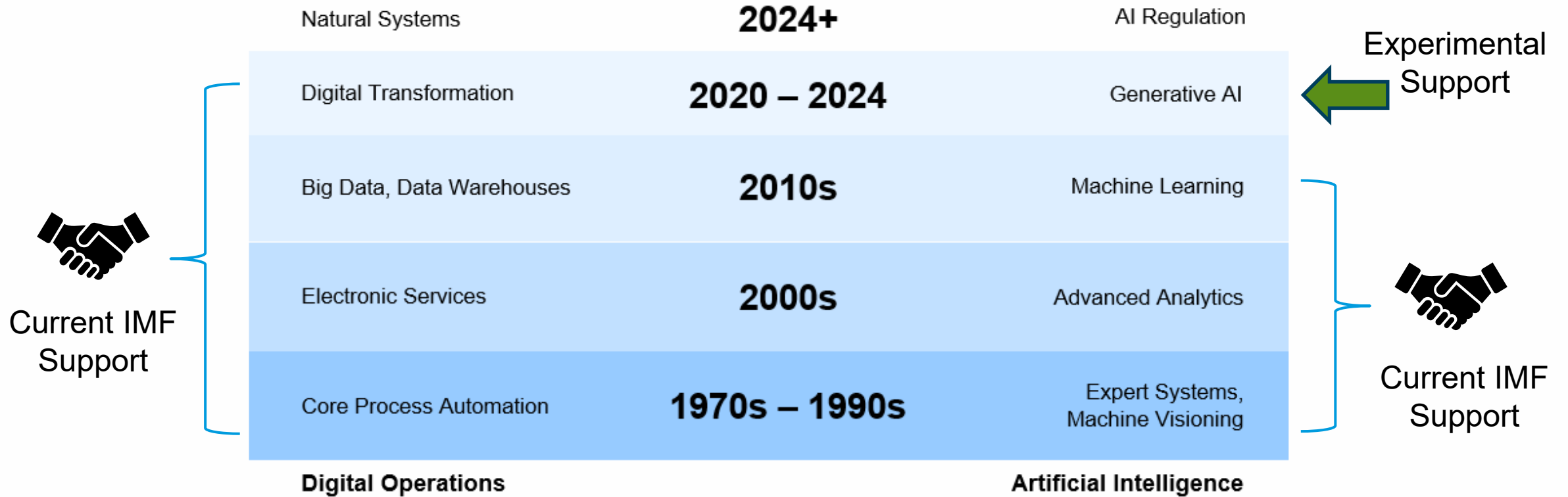
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"The views expressed in this presentation are of the authors and do not necessarily represent the views of the IMF, its Executive Board, or IMF management."

Understand the Basics of AI

Figure 1. Digital Operations and AI: Fifty Years of Thematic History



Get Comfortable with GenAI Concepts...

- Foundation Model
- Context Window
- Corpus / Corpora
- Data Pipeline
- Augmentation
- **Benchmarking**

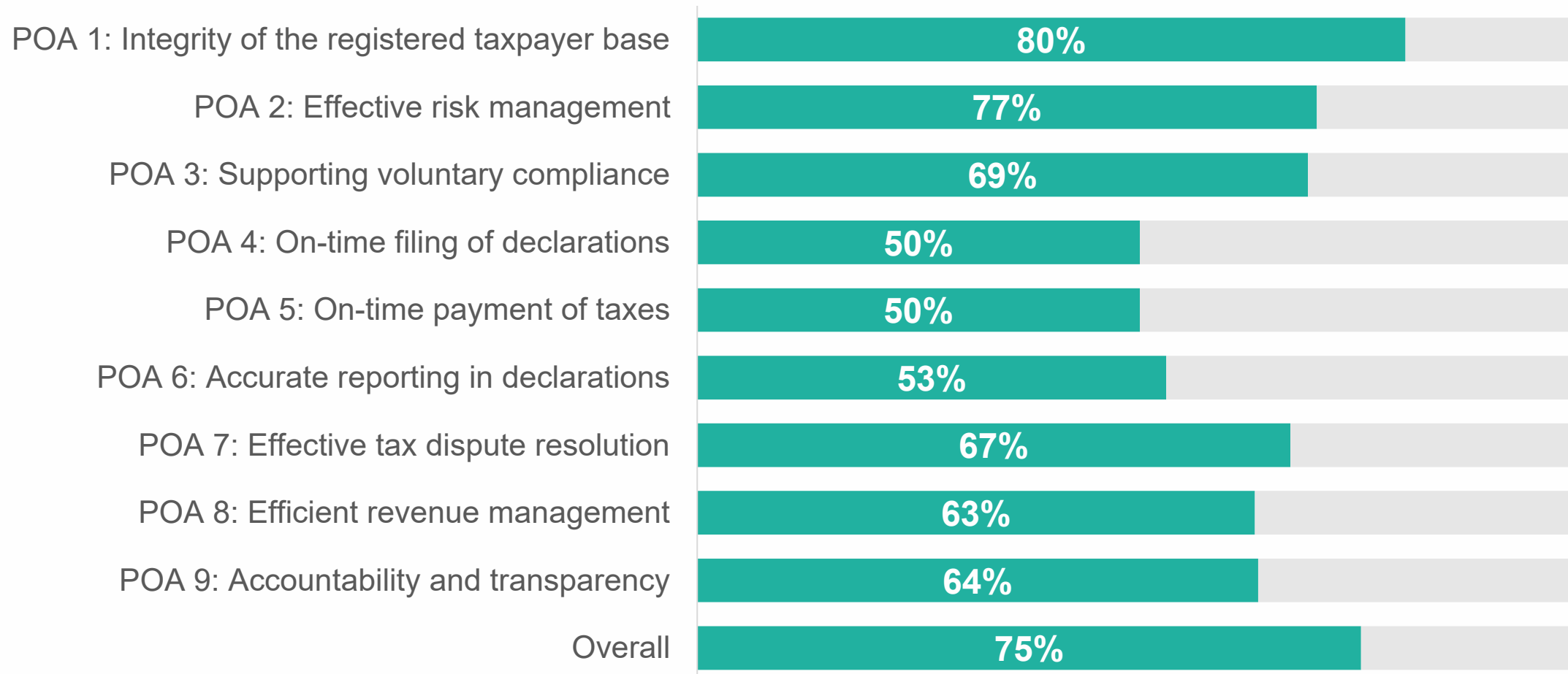
... **Before Moving to Agents**

Augmenting Context and Benchmarking Model Performance

How Many Are Familiar with This?



TADAT Exam: Base AI Model Performance



72 out of 96 questions answered correctly

Augmenting AI Context with Public Content

59 Performance Assessment Reports

The screenshot shows the top of the TADAT website. On the left is the TADAT logo with the text 'TAX ADMINISTRATION DIAGNOSTIC ASSESSMENT TOOL'. On the right is a search bar containing 'Tadat H.' with a dropdown arrow. Below the header is a purple banner with the text 'Published Assessment Reports' over a background image of people in a library. Below the banner is a white box with the following text:

TADAT Performance Assessment Reports (PAR)

Welcome to the TADAT PAR Publication page, your gateway to transparent and comprehensive assessments of tax administration performance.

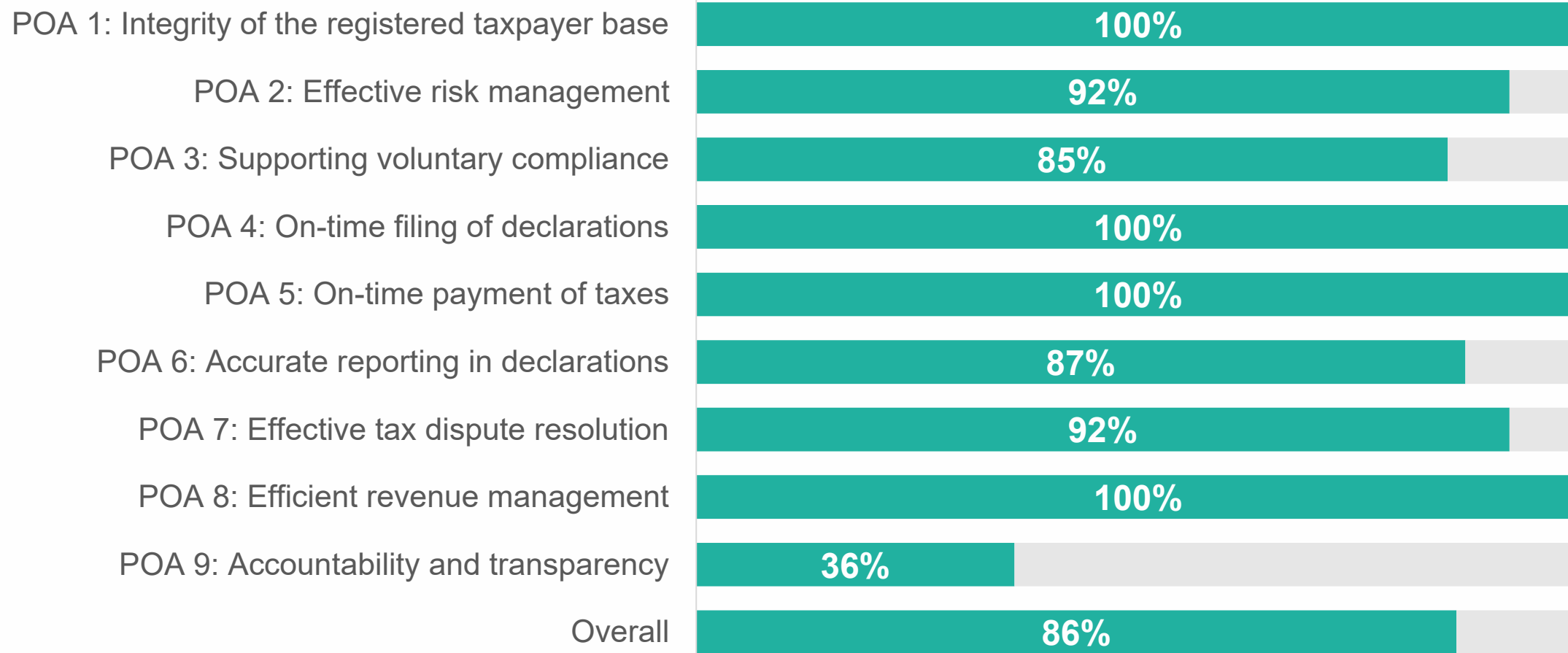
Country authorities allow sharing of their diagnostic reports that identify strengths and areas for improvement in their tax systems, fostering accountability and informed dialogue.

By making these reports publicly accessible, this supports better governance, enhances investor

This screenshot shows a grid of buttons for various assessment reports, organized by country and language. The buttons are arranged in three columns under the letters B, E, F, and G. A search bar with 'Tadat H.' is visible at the top right of this section.

Country - Language - Year		
Belarus - English 2018	Brazil (Alagoas)- English 2017	Brazil (Goias) - Portuguese
Belarus - Russian 2018	Brazil (Alagoas) - Portugues 2017	Brazil (Rio de Janeiro)
Belgium - English 2024	Brazil (Brasilia) - Portugues	Brazil (Rio Grande do Sul)
Bolivia - Spanish 2025	Brazil (Goias)	Bukina Faso - French 2018
Ecuador - 2023	Fiji - English 2025	Georgia - 2016
El Salvador - 2018		Georgia - English 2020
Ethiopia - English 2025		Georgia - Georgian 2020
		Guatemala - 2024

TADAT Exam: Augmented AI Model Performance



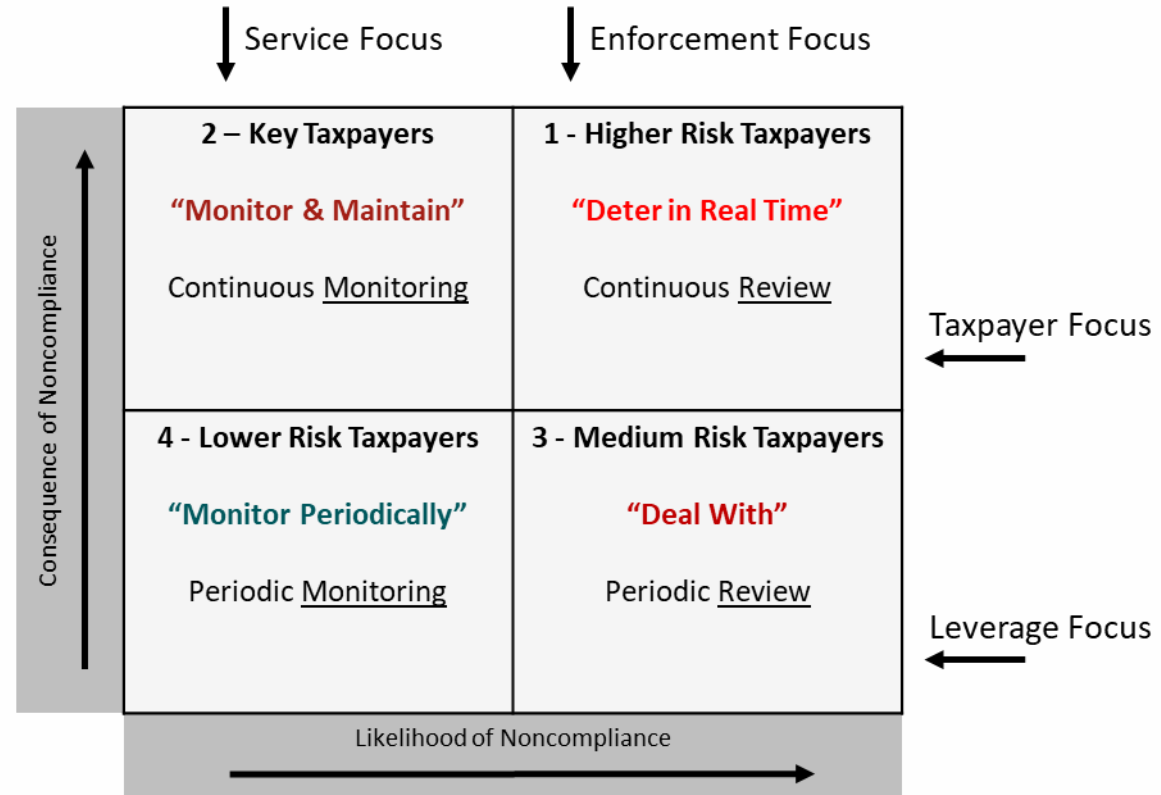
83 out of 96 questions answered correctly

Agents in Risk Reviews

One Example: Large Taxpayers

Training on models
for compliance
planning

Large taxpayers



Where we Often Get Stuck...



What if this analyst was actually an AI bot (or use of an AI service)?

Experimental work is emerging and impressive

And this one too?

Risk Reviews of Large Taxpayers...

An Example Using Public Content

Prompt

Review the annual report from a Fortune 500 company from the perspective of tax compliance risk management:

- Consider what features or text might indicate whether it is **shifting profits** using debt to reduce its overall tax payments.
- Consider the use of **royalties, marketing hubs, and other mechanisms** to move profits to lower tax jurisdictions.
- Consider the **subsidiary structures and placements** used by the MNE and whether these may have a tax driven purpose.

...

Moving Forward:

Insist on Basic AI Management

- Implement a formal policy on AI
- Establish an inventory of AI use cases
- Regularly risk-review the inventory

Keep an Eye on Outcomes

- GenAI and agents will help with compliance
- Allow for some experimentation...
- ... But know what you're investing in – ***and why***

Thank you!



TECHNICAL

NOTES & MANUALS

Understanding Artificial Intelligence in Tax and Customs Administration

Joshua Aslett, Ignacio González, David Hadwick, Stuart Hamilton, Michael Hardy, and Azael Pérez

New Technical Note

- Written for senior leaders in tax and customs administration
- Useful for understanding the history of AI and how to begin approaching the topic

Digital Operations and AI: Fifty Years of Investment

Natural Systems	2024+	AI Regulation
Digital Transformation	2020 – 2024	Generative AI
Big Data, Data Warehouses	2010s	Machine Learning
Electronic Services	2000s	Advanced Analytics
Core Process Automation	1970s – 1990s	Expert Systems, Machine Visioning
Digital Operations		Artificial Intelligence

Available here: [Understanding Artificial Intelligence in Tax and Customs Administration](#)



TECHNICAL

NOTES & MANUALS

Generative Artificial Intelligence for Compliance Risk Analysis: Applications in Tax and Customs Administration

Joshua Aslett, Thomas Cantens, François Chastel,
Emmanuel Crown, and Stuart Hamilton

TNM/2025/13

- Explains generative artificial intelligence and provides worked examples
- Examples make use of both commercial and non-commercial resources
- They start with hosted configurations but also introduce on-premises configurations that many administrations are likely to use
- Examples for customs administration include agentic concepts

Available here: [Generative Artificial Intelligence for Compliance Risk Analysis: Applications in Tax and Customs Administration](#)